



The Dirty Dozen: Tax Scams, Schemes & Cons

June 28, 2005

Overview

- What are the most common scams
 - How to identify them
- What the IRS is doing to combat them
 - Civil and criminal enforcement efforts
- How to report a suspected fraud



The Dirty Dozen

1. Trust Misuse
2. Frivolous Arguments
3. Return Preparer Fraud

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4. Credit Counseling Agencies

5. “Claim of Right” Doctrine

6. “No Gain” Deduction

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7. Corporation Sole

8. Identity Theft

9. Abuse of Charitable
Organizations and Deductions

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10. Offshore Transactions

11. Zero Return

12. Employment Tax Evasion

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Update on Other Scams

- Four scams removed
 - Slavery reparations
 - Improper home-based businesses
 - Americans with Disabilities Act
 - EITC

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Enforcement Resources

- Civil Enforcement Activities
- Criminal Enforcement Activities

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How to Report Suspected Fraud

- Call 1-800-829-0433
- Mail letter to Service Center
- Visit an IRS Taxpayer Assistance Center

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Additional Information

- www.irs.gov
 - Newsroom
 - Related Topics
- IRS Keyword:
Fraud
 - Tax Fraud Alerts
 - Available in
Spanish



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Questions?

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